

STATE OF NEW YORK

8002

2025-2026 Regular Sessions

IN SENATE

May 15, 2025

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the state finance law, in relation to restricting who may sign certain checks issued by the state and what can be on such checks

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. Section 101 of the state finance law is amended to read as
2 follows:
- 3 § 101. Checks and accounts. 1. Checks may be signed by the commission-
4 er of taxation and finance, and, if so authorized by such commissioner
5 in writing filed with the comptroller, by the head of the division of
6 the treasury of the department of taxation and finance and by such other
7 officers or persons employed in such department as the commissioner may
8 designate, which authorization may be revoked in like manner. [~~The comp-
9 troller shall countersign and enter in the proper books of his depart-
10 ment all checks so drawn and all receipts for money paid to the treas-
11 ury.~~] No checks issued by the state that are associated with the
12 inflation refund credit under subsection (qqq) of section six hundred
13 six of the tax law, including but not limited to physical checks, elec-
14 tronic checks, warrants, direct deposit notifications, or correspond-
15 ences, shall contain the name, likeness, image, facsimile signature, or
16 actual signature of the governor.
- 17 2. Duplicate checks in lieu of issued checks lost or destroyed may be
18 executed to persons entitled to payment thereof upon such proofs and
19 conditions as the commissioner of taxation and finance and comptroller
20 may in their discretion require to indemnify the state against loss. No
21 such receipt shall be evidence of payment unless so countersigned.
- 22 3. The comptroller shall:
- 23 a. countersign and enter in the proper books of their department all
24 checks so drawn and all receipts for money paid to the treasury.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 b. keep an account between the state and the commissioner of taxation
2 and finance, and therein charge such commissioner with the balance in
3 the treasury when [~~he~~] such commissioner came into office, and with all
4 moneys received by [~~him~~] such commissioner, and credit [~~him~~] such
5 commissioner with all warrants drawn on and paid by [~~him~~] such commis-
6 sioner. [~~He shall~~]

7 c. draw, in favor of the commissioner of taxation and finance, on all
8 corporations or companies in which the state may own stock, for the
9 dividends on such stock as they become due. [~~He shall~~]

10 d. procure from the books of the banks in which the commissioner of
11 taxation and finance makes [~~his~~] such commissioner's deposits, monthly
12 statements of the moneys received and paid out of the same. [~~On~~]

13 e. on the first Tuesday of every month, or oftener if [~~he~~] the comp-
14 troller deems it necessary, [~~he shall~~] carefully examine the accounts of
15 the debits and credits in the bank books kept by the commissioner of
16 taxation and finance. If [~~he~~] the comptroller discovers any irregularity
17 or deficiency therein, [~~he~~] the comptroller shall, unless rectified or
18 explained to [~~his~~] the comptroller's satisfaction, forthwith report the
19 same to the governor.

20 § 2. This act shall take effect immediately.